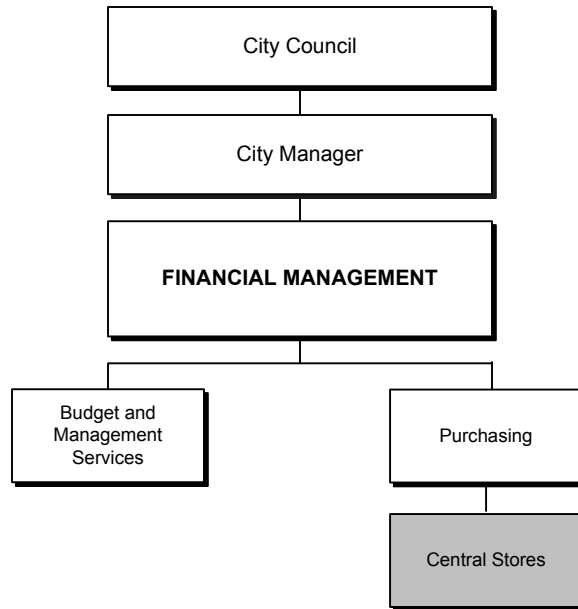


# FINANCIAL MANAGEMENT







## Mission Statement

To provide professional support to City management for making fiscal and organizational decisions necessary to plan and implement the optimum use of City resources and to provide materials, equipment, and non-professional services, which meet departments' operational needs, at the best possible price.

## Department Description

The Financial Management Department primarily coordinates and manages the development and implementation of a responsible and balanced budget to ensure sufficient resources are available to provide high quality municipal services. The Department also consults with other City departments to achieve optimal service delivery and efficient business operations by incorporating innovative performance management strategies, as well as supports other City departments by procuring goods and services.

## Division/Major Program Description

### Budget and Management Services

Budget and Management Services' primary responsibility is to work with the City Manager and the Mayor and City Council to prepare and publish the Proposed and Annual Budgets in accordance with the City Charter each year. The Division also oversees the Performance Based Budgeting program. During the fiscal year, Budget and Management Services monitors expenditures and revenue receipts on a Citywide basis, oversees budget transfers and adjustments, and reviews Requests for City Council and City Manager Action for both the operating budget and the Capital Improvements Program. The Division also reviews financial reports prepared by all departments, divisions and programs quarterly to ensure budgeted expenditures do not exceed appropriations. Fiscal conditions are reported throughout the year to the Mayor and City Council.

# Financial Management

## Division/Major Program Description

### Central Stores

The Central Stores Division is responsible for four distinct internal services: Storeroom Operations, the Surplus Property Program, the Citywide Open Purchase Order Program, and the City's Mail Center. Storeroom Operations procures, stores, and delivers consumable materials and supplies that City departments obtain from 13 storeroom locations. The Surplus Property Program stores, distributes, and sells at auction approximately 3,200 lots of obsolete and surplus City property. The Open Purchase Order Program provides accounts payable and contract administration for 240 vendor accounts. The City Mail Center collects, sorts, meters, and delivers inter-office and United States Postal Service mail for 215 designated City mail stations.

### Purchasing

The Purchasing Division is responsible for purchasing required services and items at the best possible price while meeting City departments' operational requirements. Detailed specifications, inspection and testing of materials, and economic and life cost analysis, in conjunction with the competitive bidding process determine the best qualified, responsive, and responsible bidder. The Vendor Outreach Program supports the City's Equal Opportunity Policy and fosters regional economic development.

## Service Efforts and Accomplishments

The Financial Management Department provides services to the City Manager and the City Council and serves as an internal consultant to other City departments. Financial Management administers a balanced budget of over \$2 billion, which includes an operating budget and a Capital Improvements Program.

Innovation, national recognition and consistent high-quality deliverables are hallmarks of the Budget and Management Services Division. Imagination, technical expertise and dedication to excellence resulted in San Diego being the first city in the nation to produce its budget on CD-ROM for general circulation and the first to display its complete operating budget on the Internet. The City of San Diego has also been lauded for its leadership in the development and implementation of Performance Based Budgeting. Budget and Management Services has led the way in tying budgets to the efficient and effective performance of City services.

During Fiscal Year 2005, the Purchasing Division awarded 5,600 purchase orders valued at nearly \$75 million to companies with a business address in San Diego County. Of these purchase orders, 30 percent were issued to small, ethnically diverse, and woman-owned businesses representing 20 percent of the dollars spent within San Diego County.

The Purchasing Division continues to be recognized nationally for operational excellence. In Fiscal Year 2004, Purchasing received the "Achievement of Excellence in Procurement Award" from the National Institute of Government Purchasing.

The Central Stores Surplus Property Program, in conjunction with the County of San Diego, established a regional contract for auctioneer services. This contract improves the overall level of service provided by the auctioneer, decreases City staff time to participate, provides internet marketing and bidding capabilities, and has increased the revenue stream to the City.

## Future Outlook

Budget and Management Services will continue to pursue initiatives to improve budget processes and communication with internal and external stakeholders through the use of advanced technologies such as streamlining and automating budget publishing. The Division will realize increased efficiency and a reduction in staff overtime as these initiatives are implemented. The Division will continue to serve an important role in developing accurate fiscal projections and implementing the policies of the Mayor, City Council, and City Manager. Optimization efforts will continue at a significantly reduced level through the Budget and Management Services Division. These efforts will be in the areas of reengineering and performance management to City Departments. The Division will also assist in the transformation of a Council/Manager form of government to a Mayor/Council form of government. This will involve delivering the Mayor's Fiscal Year 2007 Proposed Budget.

In Fiscal Year 2006, the Purchasing Division will complete the upgrade of the Online Procurement Information System to a web-enabled application. The web component of this system will provide for online vendor registration, e-mail notification, online bid submission, and reverse auctioning and will enhance internal procurement processes.

In Fiscal Year 2006, Central Stores will enhance storeroom efficiencies and customer service by continuing to implement bar code technology for inventory sales and receipts. Central Stores will also continue to identify overall City cost savings by consolidating existing storerooms in the Storeroom Operations Activity.

## Budget Dollars at Work

- \$2.4 Billion budget balanced in Fiscal Year 2005
- 12 Budget document volumes published
- 2,000 Budget document CD-ROMs produced and distributed nationwide
- 11,813 Purchase orders issued
- 152,308 Storeroom stock requests filled
- 4,564,447 Pieces of United States Postal Service mail processed
- 3,014 Obsolete and/or surplus City property items sold or redistributed
- 49,650 Purchases processed through the Citywide Open Purchase Order Program
- \$75 Million to companies with a business address in San Diego County
- \$153 Million purchases made by the central purchasing division

Financial Management								
		FY 2004 BUDGET		FY 2005 BUDGET		FY 2006 FINAL		FY 2005-2006 CHANGE
Positions		85.22		81.05		73.01		(8.04)
Personnel Expense	\$	5,758,609	\$	5,989,314	\$	5,852,149	\$	(137,165)
Non-Personnel Expense	\$	18,118,054	\$	17,970,176	\$	17,784,702	\$	(185,474)
TOTAL	\$	23,876,663	\$	23,959,490	\$	23,636,851	\$	(322,639)

# Financial Management

## Department Staffing

	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
<b>GENERAL FUND</b>			
<b>Budget and Management Services</b>			
Citywide Support	0.65	0.65	<b>1.65</b>
Current Yr Budget Monitoring	6.35	6.35	<b>6.10</b>
Internal Operations	4.00	3.00	<b>2.25</b>
Management	3.12	3.12	<b>3.10</b>
Pension Unit	0.00	0.00	<b>1.40</b>
Proposed Yr Budget Development	8.25	8.25	<b>8.00</b>
<b>Total</b>	<b>22.37</b>	<b>21.37</b>	<b>22.50</b>
<b>Purchasing</b>			
Division Management and Support	2.02	1.51	<b>1.59</b>
Requisition, P.O., and Contract Mgmt	23.15	22.00	<b>19.00</b>
Service Enhancement and Outreach	1.00	0.50	<b>0.50</b>
<b>Total</b>	<b>26.17</b>	<b>24.01</b>	<b>21.09</b>
<b>CENTRAL STORES INTERNAL SERVICE FUND</b>			
<b>Central Stores</b>			
Division Management	0.52	0.51	<b>0.92</b>
Mailroom Operations	7.00	7.00	<b>7.00</b>
Storeroom Operations	16.50	16.50	<b>16.50</b>
Stores Accounting	5.00	5.00	<b>5.00</b>
<b>Total</b>	<b>29.02</b>	<b>29.01</b>	<b>29.42</b>
<b>OPTIMIZATION PROGRAM FUND</b>			
<b>Optimization Program</b>			
Perf Measurement & Monitoring	0.70	0.50	<b>0.00</b>
Reengineering & Perf. Mgmt.	6.96	6.16	<b>0.00</b>
<b>Total</b>	<b>7.66</b>	<b>6.66</b>	<b>0.00</b>

## Department Expenditures

	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
<b>GENERAL FUND</b>			
<b>Budget and Management Services</b>			
Citywide Support	\$ 79,589	\$ 81,922	<b>\$ 194,360</b>
Current Yr Budget Monitoring	\$ 574,602	\$ 614,250	<b>\$ 626,441</b>
Internal Operations	\$ 252,721	\$ 210,365	<b>\$ 162,833</b>
Management	\$ 454,253	\$ 480,161	<b>\$ 537,231</b>
Pension Unit	\$ -	\$ -	<b>\$ 142,857</b>
Proposed Yr Budget Development	\$ 752,248	\$ 782,686	<b>\$ 819,868</b>
<b>Total</b>	<b>\$ 2,113,413</b>	<b>\$ 2,169,384</b>	<b>\$ 2,483,590</b>
<b>Purchasing</b>			
Division Management and Support	\$ 206,236	\$ 205,813	<b>\$ 227,646</b>
Requisition, P.O., and Contract Mgmt	\$ 1,723,911	\$ 1,631,147	<b>\$ 1,540,855</b>

# Financial Management

## Department Expenditures

	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
<b>GENERAL FUND</b>			
<b>Purchasing</b>			
Service Enhancement and Outreach	\$ 100,256	\$ 112,984	\$ 117,185
<b>Total</b>	<b>\$ 2,030,403</b>	<b>\$ 1,949,944</b>	<b>\$ 1,885,686</b>
<b>CENTRAL STORES INTERNAL SERVICE FUND</b>			
<b>Central Stores</b>			
Division Management	\$ 154,513	\$ 166,290	\$ 226,334
Inventory Purchases	\$ 16,967,515	\$ 16,967,515	\$ 16,967,515
Mailroom Operations	\$ 387,565	\$ 448,015	\$ 462,192
Storeroom Operations	\$ 1,103,776	\$ 1,189,594	\$ 1,229,471
Stores Accounting	\$ 359,067	\$ 381,850	\$ 382,063
<b>Total</b>	<b>\$ 18,972,436</b>	<b>\$ 19,153,264</b>	<b>\$ 19,267,575</b>
<b>OPTIMIZATION PROGRAM FUND</b>			
<b>Optimization Program</b>			
Perf Measurement & Monitoring	\$ 104,689	\$ 84,257	\$ -
Reengineering & Perf. Mgmt.	\$ 655,722	\$ 602,641	\$ -
<b>Total</b>	<b>\$ 760,411</b>	<b>\$ 686,898</b>	<b>\$ -</b>

## Significant Budget Adjustments

### GENERAL FUND

Budget and Management Services	Positions	Cost
<b>Salary and Benefit Adjustments</b>	(0.32)	\$ 139,447
Adjustments to reflect the annualization of the Fiscal Year 2005 negotiated salary compensation schedule, changes to average salaries, retirement contributions, and retiree health contributions. Position adjustments, if applicable, reflect the City Manager's restructuring of Executive Team assignments.		
<b>Transfer of Staffing and Support from the Financial Management Optimization Program</b>	1.30	\$ 177,994
Transfer of 1.00 Supervising Management Analyst from the Optimization Program for optimization services that will be maintained at a significantly-reduced level. In addition, 0.30 of the Financial Management Department Director allocation has been transferred to the Budget and Management Services Division.		

# Financial Management

## Significant Budget Adjustments

### GENERAL FUND

Budget and Management Services	Positions	Cost
<b>Support for the Disclosure Practices Working Group</b> Addition of 1.40 Senior Management Analysts to support the Disclosure Practices Working Group. Enhancements to the City Attorney, City Auditor and Comptroller, City Manager's Office, City Treasurer, and Financial Management Department non-personnel budgets are consistent with the procedures and changes to the Municipal Code contained in the City of San Diego's Disclosures Ordinance, approved on September 28, 2004.	1.40 \$	142,857
<b>Non-Discretionary</b> Adjustments to reflect expenses that are determined outside of the Department's direct control. Examples of these adjustments include utilities, insurance, and rent.	0.00 \$	(338)
<b>Support for Information Technology</b> Funding is allocated according to a zero based annual review of information technology funding requirements and priority analyses.	0.00 \$	(62,546)
<b>Reduction in Operational Support</b> Reduction of 0.75 Administrative Aide II and 0.50 Word Processing Operator in the Operational Support Division. This action will reduce budgetary, administrative and support services to the Division, including budget preparation and monitoring, information system support and general clerical support.	(1.25) \$	(83,208)
Purchasing	Positions	Cost
<b>Salary and Benefit Adjustments</b> Adjustments to reflect the annualization of the Fiscal Year 2005 negotiated salary compensation schedule, changes to average salaries, retirement contributions, and retiree health contributions. Position adjustments, if applicable, reflect the City Manager's restructuring of Executive Team assignments.	0.08 \$	186,467
<b>Non-Discretionary</b> Adjustments to reflect expenses that are determined outside of the Department's direct control. Examples of these adjustments include utilities, insurance, and rent.	0.00 \$	160
<b>Support for Information Technology</b> Funding is allocated according to a zero based annual review of information technology funding requirements and priority analyses.	0.00 \$	(10,870)



## Significant Budget Adjustments

### GENERAL FUND

Purchasing	Positions	Cost
<b>Reduction in Purchase Order and Contract Management Services</b>	(3.00) \$	(240,015)
Reduction of 2.00 Senior Procurement Specialists and 1.00 Word Processing Operator. This reduction will affect the Division's ability to procure commodities and non-professional services within established timelines and will require the Division to spot-buy such commodities and non-professional services, which could result in increased costs to the City.		

### CENTRAL STORES INTERNAL SERVICE FUND

Central Stores	Positions	Cost
<b>Salary and Benefit Adjustments</b>	0.91 \$	223,329
Adjustments to reflect the annualization of the Fiscal Year 2005 negotiated salary compensation schedule, changes to average salaries, retirement contributions, and retiree health contributions. Position adjustments, if applicable, reflect the City Manager's restructuring of Executive Team assignments.		
<b>Support for Information Technology</b>	0.00 \$	(9,147)
Funding is allocated according to a zero based annual review of information technology funding requirements and priority analyses.		
<b>Non-Discretionary</b>	0.00 \$	(18,288)
Adjustments to reflect expenses that are determined outside of the Department's direct control. Examples of these adjustments include utilities, insurance, and rent.		
<b>Citywide Unclassified Personnel Reductions</b>	(0.50) \$	(81,583)
Reduction of 0.50 Deputy Director in Division Management. Managerial responsibilities will be consolidated with existing management staff in the Central Stores Division.		

### OPTIMIZATION PROGRAM FUND

Optimization Program	Positions	Cost
<b>Salary and Benefit Adjustments</b>	(0.16) \$	31,300
Adjustments to reflect the annualization of the Fiscal Year 2005 negotiated salary compensation schedule, changes to average salaries, retirement contributions, and retiree health contributions. Position adjustments, if applicable, reflect the City Manager's restructuring of Executive Team assignments.		

# Financial Management

## Significant Budget Adjustments

### OPTIMIZATION PROGRAM FUND

Optimization Program	Positions	Cost
<b>Transfer of Staffing and Support to Financial Management Budget and Management Services Division</b>	(1.30) \$	(177,993)
Transfer of 1.00 Supervising Management Analyst to Budget and Management Services Division for optimization services that will be maintained at a significantly-reduced level. In addition, 0.30 of the Financial Management Department Director allocation has been transferred to the Budget and Management Services Division.		
<b>Reduction of the Optimization Program</b>	(5.20) \$	(540,205)
Reduction of 2.00 Associate Management Analysts, 1.00 Senior Management Analyst, 1.00 Word Processing Operator, 0.70 Organizational Effectiveness Specialist II, and 0.50 Accountant II and related support. This program has been identified as a non-core service in the Fiscal Year 2006 budget. This change will result in a reduction in the City's capacity to support process and productivity improvement initiatives such as the Bid to Goal Program and Zero Based Management Review.		

## Expenditures by Category

	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
<b>PERSONNEL</b>			
Salaries & Wages	\$ 4,169,900	\$ 4,148,187	\$ <b>3,897,514</b>
Fringe Benefits	\$ 1,588,709	\$ 1,841,127	\$ <b>1,954,635</b>
<b>SUBTOTAL PERSONNEL</b>	\$ 5,758,609	\$ 5,989,314	\$ <b>5,852,149</b>
<b>NON-PERSONNEL</b>			
Supplies & Services	\$ 17,351,661	\$ 17,379,203	\$ <b>17,346,650</b>
Information Technology	\$ 566,132	\$ 397,711	\$ <b>266,457</b>
Energy/Utilities	\$ 196,963	\$ 189,964	\$ <b>168,297</b>
Equipment Outlay	\$ 3,298	\$ 3,298	\$ <b>3,298</b>
<b>SUBTOTAL NON-PERSONNEL</b>	\$ 18,118,054	\$ 17,970,176	\$ <b>17,784,702</b>
<b>TOTAL</b>	\$ 23,876,663	\$ 23,959,490	\$ <b>23,636,851</b>

# Financial Management

## Revenues by Category

	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
<b>GENERAL FUND</b>			
Charges for Current Services	\$ 771,220	\$ 931,876	\$ <b>930,219</b>
Transfers from Other Funds	\$ 51,538	\$ 51,538	\$ <b>166,538</b>
<b>TOTAL</b>	\$ 822,758	\$ 983,414	\$ <b>1,096,757</b>

## Key Performance Measures

	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Average cost per budget document page produced	\$43.29	\$45.03	<b>\$49.12</b>
Average cost per department, division, program and/or fund assisted	\$1,363	\$1,452	<b>\$1,523</b>
Average cost per report reviewed	\$170	\$144	<b>\$151</b>
Average cost per storeroom operations inventory transaction completed by Central Stores	\$3.81	\$3.74	<b>\$3.98</b>
Average annual cost per unique inventory item stocked by Central Stores	\$2,977	\$3,263	<b>\$3,394</b>
Average cost per sale or redistribution of surplus City property by Central Stores	\$16.55	\$15.41	<b>\$19.64</b>
Average annual cost per interoffice mail station served by Central Stores	\$1,157	\$1,396	<b>\$1,473</b>
Average cost per purchase order completed by Purchasing <sup>(1)</sup>	\$127	\$146	<b>\$134</b>

## Salary Schedule

### GENERAL FUND

#### Purchasing

<i>Class</i>	<i>Position Title</i>	<i>FY 2005 Positions</i>	<i>FY 2006 Positions</i>	<i>Salary</i>	<i>Total</i>
1218	Assoc Management Analyst	1.00	<b>1.00</b>	\$ 61,400	\$ 61,400
1282	Procurement Specialist	7.00	<b>7.00</b>	\$ 54,597	\$ 382,182
1348	Info Systems Analyst II	1.00	<b>1.00</b>	\$ 62,220	\$ 62,220
1401	Info Systems Technician	1.00	<b>1.00</b>	\$ 49,116	\$ 49,116
1746	Word Processing Operator	8.00	<b>7.00</b>	\$ 36,283	\$ 253,984
1783	Principal Procurement Specialist	1.00	<b>1.00</b>	\$ 68,800	\$ 68,800
1850	Sr Procurement Specialist	3.00	<b>1.00</b>	\$ 62,667	\$ 62,667
1876	Executive Secretary	0.00	<b>0.04</b>	\$ 50,400	\$ 2,016
1879	Sr Clerk/Typist	1.00	<b>1.00</b>	\$ 41,523	\$ 41,523
2153	Deputy City Manager	0.01	<b>0.05</b>	\$ 178,600	\$ 8,930
2176	Purchasing Agent	1.00	<b>1.00</b>	\$ 113,747	\$ 113,747
	Overtime Budgeted	0.00	<b>0.00</b>	\$ -	\$ 7,528
	Temporary Help	0.00	<b>0.00</b>	\$ -	\$ 560
	<b>Total</b>	<b>24.01</b>	<b>21.09</b>	<b>\$</b>	<b>\$ 1,114,673</b>

<sup>(1)</sup> Fiscal Year 2004 is a corrected figure.

# Financial Management

## Salary Schedule

### GENERAL FUND

#### Budget and Management Services

<i>Class</i>	<i>Position Title</i>	<i>FY 2005 Positions</i>	<i>FY 2006 Positions</i>		<i>Salary</i>	<i>Total</i>
1106	Sr Management Analyst	5.00	<b>6.40</b>	\$	68,678	\$ 439,537
1107	Administrative Aide II	0.75	<b>0.00</b>	\$	-	\$ -
1139	Budget Services Administrator	1.00	<b>1.00</b>	\$	85,409	\$ 85,409
1218	Assoc Management Analyst	7.00	<b>7.00</b>	\$	61,400	\$ 429,802
1235	Multimedia Production Coordinator	1.00	<b>1.00</b>	\$	56,533	\$ 56,533
1648	Payroll Specialist II	1.00	<b>1.00</b>	\$	39,930	\$ 39,930
1746	Word Processing Operator	1.50	<b>1.00</b>	\$	36,283	\$ 36,283
1876	Executive Secretary	0.21	<b>0.05</b>	\$	50,400	\$ 2,520
1917	Supv Management Analyst	2.00	<b>3.00</b>	\$	77,660	\$ 232,980
2111	Asst City Manager	0.01	<b>0.00</b>	\$	-	\$ -
2130	Financial Management Director	0.70	<b>1.00</b>	\$	143,754	\$ 143,754
2153	Deputy City Manager	0.20	<b>0.05</b>	\$	178,600	\$ 8,930
2214	Deputy Director	1.00	<b>1.00</b>	\$	120,169	\$ 120,169
	<b>Total</b>	21.37	<b>22.50</b>			<b>\$ 1,595,847</b>
	<b>General Fund Total</b>	45.38	<b>43.59</b>			<b>\$ 2,710,520</b>

### CENTRAL STORES INTERNAL SERVICE FUND

#### Central Stores

<i>Class</i>	<i>Position Title</i>	<i>FY 2005 Positions</i>	<i>FY 2006 Positions</i>		<i>Salary</i>	<i>Total</i>
1104	Account Clerk	2.00	<b>2.00</b>	\$	36,329	\$ 72,658
1194	Auto Messenger II	6.00	<b>6.00</b>	\$	34,241	\$ 205,444
1236	Auto Messenger	1.00	<b>1.00</b>	\$	29,407	\$ 29,407
1237	Payroll Specialist I	1.00	<b>1.00</b>	\$	37,994	\$ 37,994
1282	Procurement Specialist	1.00	<b>1.00</b>	\$	54,597	\$ 54,597
1533	Stores Operations Supv	1.00	<b>1.00</b>	\$	52,738	\$ 52,738
1535	Clerical Assistant II	2.00	<b>2.00</b>	\$	33,827	\$ 67,654
1876	Executive Secretary	0.00	<b>0.46</b>	\$	50,407	\$ 23,187
1879	Sr Clerk/Typist	1.00	<b>1.00</b>	\$	41,522	\$ 41,522
1899	Stock Clerk	8.50	<b>8.50</b>	\$	34,212	\$ 290,805
1901	Storekeeper III	1.00	<b>1.00</b>	\$	45,848	\$ 45,848
1902	Storekeeper I	2.00	<b>2.00</b>	\$	39,614	\$ 79,228
1903	Storekeeper II	2.00	<b>2.00</b>	\$	43,740	\$ 87,480
2153	Deputy City Manager	0.01	<b>0.46</b>	\$	178,600	\$ 82,156
2214	Deputy Director	0.50	<b>0.00</b>	\$	-	\$ -
	Overtime Budgeted	0.00	<b>0.00</b>	\$	-	\$ 16,276
	<b>Total</b>	29.01	<b>29.42</b>			<b>\$ 1,186,994</b>

# Financial Management

## Salary Schedule

### OPTIMIZATION PROGRAM FUND

#### Optimization Program

<i>Class</i>	<i>Position Title</i>	<i>FY 2005 Positions</i>	<i>FY 2006 Positions</i>	<i>Salary</i>	<i>Total</i>
1100	Accountant III	0.50	0.00	\$ -	-
1106	Sr Management Analyst	1.00	0.00	\$ -	-
1218	Assoc Management Analyst	2.00	0.00	\$ -	-
1614	Org Effectiveness Specialist II	0.70	0.00	\$ -	-
1746	Word Processing Operator	1.00	0.00	\$ -	-
1876	Executive Secretary	0.08	0.00	\$ -	-
1917	Supv Management Analyst	1.00	0.00	\$ -	-
2111	Asst City Manager	0.01	0.00	\$ -	-
2130	Financial Management Director	0.30	0.00	\$ -	-
2153	Deputy City Manager	0.07	0.00	\$ -	-
<b>Total</b>		<b>6.66</b>	<b>0.00</b>	<b>\$ -</b>	<b>-</b>

**FINANCIAL MANAGEMENT TOTAL** 81.05 **73.01** **\$ 3,897,514**

## Non-General Fund Five-Year Expenditure Forecast

	<b>FY 2006 FINAL</b>	<b>FY 2007 FORECAST</b>	<b>FY 2008 FORECAST</b>	<b>FY 2009 FORECAST</b>	<b>FY 2010 FORECAST</b>	<b>FY 2011 FORECAST</b>
Positions	<b>29.42</b>	29.42	29.42	29.42	29.42	29.42
Personnel Expense	<b>\$ 1,845,685</b>	\$ 1,901,056	\$ 1,958,088	\$ 2,016,831	\$ 2,077,336	\$ 2,139,656
Non-Personnel Expense	<b>\$ 17,421,890</b>	\$ 17,944,547	\$ 18,482,883	\$ 19,037,369	\$ 19,608,490	\$ 20,196,745
<b>TOTAL EXPENDITURES</b>	<b>\$ 19,267,575</b>	\$ 19,845,603	\$ 20,440,971	\$ 21,054,200	\$ 21,685,826	\$ 22,336,401

General Fund Five-Year information is located in the Multi-Year Financial Forecast located in Volume I of this Document.

### Financial Management

No major projected requirements.

**Fiscal Years 2007-2011**

# Financial Management

## Revenue and Expense Statement

### CENTRAL STORES INTERNAL SERVICE FUND 50010

	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 753,497	\$ 1,592,840	\$ 1,643,911
<b>TOTAL BALANCE</b>	\$ 753,497	\$ 1,592,840	\$ 1,643,911
<b>REVENUE</b>			
Central Stores Administrative Services	\$ 25,000	\$ 10,000	\$ -
Interoffice Mail Delivery	\$ 248,301	\$ 288,301	\$ 329,011
Reimbursed Material	\$ 17,034,724	\$ 17,287,636	\$ 17,337,636
Surcharge Revenue	\$ 1,470,222	\$ 1,523,398	\$ 1,525,712
Surplus Property Sales	\$ 15,000	\$ 25,000	\$ 30,000
Surplus Property Surcharge	\$ 60,000	\$ 70,000	\$ 75,000
<b>TOTAL REVENUE</b>	\$ 18,853,247	\$ 19,204,335	\$ 19,297,359
<b>TOTAL BALANCE AND REVENUE</b>	\$ 19,606,744	\$ 20,797,175	\$ 20,941,270
<b>OPERATING EXPENSE</b>			
Inventory Purchases	\$ 16,957,515	\$ 16,967,515	\$ 16,967,515
Personnel and Non-Personnel Expense	\$ 2,014,921	\$ 2,185,749	\$ 2,300,060
<b>TOTAL OPERATING EXPENSE</b>	\$ 18,972,436	\$ 19,153,264	\$ 19,267,575
<b>TOTAL EXPENSE</b>	\$ 18,972,436	\$ 19,153,264	\$ 19,267,575
<b>BALANCE</b>	\$ 634,308	\$ 1,643,911	\$ 1,673,695
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	\$ 19,606,744	\$ 20,797,175	\$ 20,941,270

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Financial Management

## Revenue and Expense Statement

### OPTIMIZATION PROGRAM FUND 50065

	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 108,687	\$ 108,687	\$ -
<b>TOTAL BALANCE</b>	\$ 108,687	\$ 108,687	\$ -
<b>REVENUE</b>			
General Fund	\$ 220,504	\$ 126,387	\$ -
Other Fund Transfers/Contributions	\$ 539,907	\$ 579,193	\$ -
<b>TOTAL REVENUE</b>	\$ 760,411	\$ 705,580	\$ -
<b>TOTAL BALANCE AND REVENUE</b>	\$ 869,098	\$ 814,267	\$ -
<b>OPERATING EXPENSE</b>			
Non-Personnel Expense	\$ 102,245	\$ 88,337	\$ -
Personnel Expense	\$ 658,166	\$ 598,561	\$ -
<b>TOTAL OPERATING EXPENSE</b>	\$ 760,411	\$ 686,898	\$ -
<b>TOTAL EXPENSE</b>	\$ 760,411	\$ 686,898	\$ -
<b>BALANCE</b>	\$ 108,687	\$ 127,369	\$ -
<b>TOTAL EXPENSE AND BALANCE</b>	\$ 869,098	\$ 814,267	\$ -

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.